

The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2013

Base Estimate Date: March 31, 2014

(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,563,577	1,709	15,121	3,580,407	17,189	7%	3,563,218	17,407	6,245	126,586	188,981	339,219	3,919,625
Anne Arundel	73,714,572	249,984	783	73,965,339	10,419,197	2%	63,546,142	1,219	37,992	856,973	1,616,932	2,513,116	76,478,454
Baltimore City	32,214,355	142,865	206,979	32,564,199	2,948,546	4%	29,615,653	31,159	132,613	836,612	1,018,465	2,018,849	34,583,048
Baltimore	75,313,219	167,930	14,022	75,495,171	3,154,622	4%	72,340,549	9,897	107,553	1,150,406	1,664,180	2,932,036	78,427,206
Calvert	11,314,235	21,222	0	11,335,457	5,674	10%	11,329,783	0	88,910	769,285	110,385	968,580	12,304,037
Caroline	2,549,357	2,062	0	2,551,419	37,591	5%	2,513,828	0	4,837	54,476	53,611	112,924	2,664,343
Carroll	17,963,799	33,020	5,526	18,002,345	62,517	5%	17,939,828	6,721	12,873	242,016	252,871	514,481	18,516,826
Cecil	9,264,465	23,930	6,040	9,294,435	5,015	8%	9,289,420	5,060	14,904	153,165	248,296	421,425	9,715,860
Charles	15,345,404	71,044	1,238	15,417,686	22,566	7%	15,395,120	2,676	17,776	314,844	591,654	926,950	16,344,635
Dorchester	2,860,300	1,191	0	2,861,491	54,898	5%	2,806,593	0	2,203	95,554	28,976	126,733	2,988,224
Frederick	25,363,044	84,492	10,587	25,458,123	84,630	5%	25,373,493	0	24,038	277,938	0	301,976	25,760,099
Garrett	4,617,402	5,825	952	4,624,179	87,591	5%	4,536,588	8,184	35,148	68,095	90,302	201,729	4,825,908
Harford	25,517,377	49,319	2,267	25,568,963	17,593	5%	25,551,370	2,381	32,755	472,206	567,030	1,074,372	26,643,335
Howard	42,567,385	212,460	15,692	42,795,537	1,125,214	5%	41,670,323	6,702	26,072	550,478	908,065	1,491,317	44,286,854
Kent	2,974,870	2,959	0	2,977,829	142,000	5%	2,835,829	0	1,856	35,658	0	37,514	3,015,343
Montgomery	160,520,364	542,522	10,730	161,073,616	118,215	10%	160,955,401	6,280	99,814	1,399,913	2,293,152	3,799,159	164,872,774
Prince George's	72,810,812	345,271	7,351	73,163,434	2,836,769	2%	70,326,665	8,866	57,196	1,372,000	1,401,728	2,839,790	76,003,223
Queen Anne's	7,624,384	16,952	0	7,641,336	206,316	5%	7,435,020	0	4,011	60,400	0	64,411	7,705,747
St. Mary's	11,768,748	29,815	0	11,798,563	404,092	5%	11,394,471	0	4,393	100,434	164,678	269,505	12,068,067
Somerset	1,410,352	2,521	6,003	1,418,876	3,739	10%	1,415,137	4,946	1,049	32,054	31,893	69,942	1,488,818
Talbot	8,784,142	9,414	0	8,793,556	1,725,137	0%	7,068,419	0	3,197	53,414	0	56,611	8,850,167
Washington	11,862,853	24,032	31,653	11,918,538	45,978	5%	11,872,560	15,830	17,612	134,517	375,606	543,565	12,462,102
Wicomico	5,823,382	5,139	6,919	5,835,440	4,810	5%	5,830,630	4,727	11,454	125,597	251,322	393,100	6,228,540
Worcester	14,521,647	8,645	637	14,530,929	298,050	3%	14,232,879	234	4,536	112,871	203,829	321,470	14,852,399
TOTAL	640,270,045	2,054,315	342,500	642,666,860	23,827,949		618,838,911	132,289	749,037	9,395,492	12,061,955	22,338,773	665,005,633

Full year column includes new construction added for the full year (July 1). The New Construction column is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2013 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

Allegany County \$183,952 and Worcester County \$187,480.

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County.

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For the tax year beginning July 1, 2014**

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(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,532,782	750	15,272	3,548,804	7,574	7%	3,541,230	17,581	6,183	124,054	190,871	338,689	3,887,493
Anne Arundel	75,699,461	150,000	791	75,850,252	8,738,628	2%	67,111,624	1,231	37,612	839,834	1,600,763	2,479,440	78,329,692
Baltimore City	34,301,772	38,750	209,049	34,549,571	2,045,572	4%	32,503,999	31,471	131,287	819,880	1,008,280	1,990,918	36,540,489
Baltimore	75,258,080	140,000	14,162	75,412,242	1,637,112	4%	73,775,130	9,996	106,477	1,127,398	1,647,538	2,891,409	78,303,651
Calvert	11,306,334	20,000	0	11,326,334	1,411	10%	11,324,923	0	88,021	753,899	109,282	951,202	12,277,536
Caroline	2,501,157	1,000	0	2,502,157	18,691	5%	2,483,466	0	4,789	53,386	54,147	112,322	2,614,479
Carroll	17,893,720	30,000	5,581	17,929,301	21,146	5%	17,908,155	6,788	12,744	237,176	250,342	507,050	18,436,351
Cecil	9,268,763	10,000	6,100	9,284,863	11,653	8%	9,273,210	5,111	14,755	150,102	243,423	413,391	9,698,254
Charles	15,372,399	58,750	1,250	15,432,399	7,420	7%	15,424,979	2,703	17,598	308,547	597,570	926,418	16,358,817
Dorchester	2,813,112	1,000	0	2,814,112	30,720	5%	2,783,392	0	2,181	93,643	14,488	110,312	2,924,424
Frederick	25,835,966	60,000	10,693	25,906,659	44,370	5%	25,862,289	0	23,798	272,379	0	296,177	26,202,836
Garrett	4,259,420	4,025	962	4,264,407	36,128	5%	4,228,279	8,266	34,797	66,733	89,399	199,195	4,463,602
Harford	25,717,764	50,000	2,290	25,770,054	9,129	5%	25,760,925	2,405	32,427	462,762	572,701	1,070,295	26,840,349
Howard	43,710,691	125,000	15,849	43,851,540	638,716	5%	43,212,824	6,769	25,811	539,468	898,985	1,471,033	45,322,573
Kent	2,909,028	2,000	0	2,911,028	80,551	5%	2,830,477	0	1,837	34,945	0	36,782	2,947,810
Montgomery	165,210,222	425,000	10,837	165,646,059	90,920	10%	165,555,139	6,343	98,816	1,371,915	2,316,083	3,793,157	169,439,216
Prince George's	74,020,302	225,000	7,425	74,252,727	2,081,945	2%	72,170,782	8,955	56,624	1,344,560	1,387,711	2,797,850	77,050,577
Queen Anne's	7,573,738	12,500	0	7,586,238	105,441	5%	7,480,797	0	3,971	59,192	0	63,163	7,649,401
St. Mary's	11,813,580	37,500	0	11,851,080	198,092	5%	11,652,988	0	4,349	98,425	166,325	269,099	12,120,179
Somerset	1,354,569	1,500	6,063	1,362,132	1,209	10%	1,360,923	4,995	1,039	31,413	32,212	69,659	1,431,791
Talbot	8,459,087	3,635	0	8,462,722	1,457,131	0%	7,005,591	0	3,165	52,346	0	55,511	8,518,233
Washington	11,811,251	12,500	31,970	11,855,721	19,416	5%	11,836,305	15,988	17,436	131,827	379,362	544,613	12,400,334
Wicomico	5,676,490	3,000	6,988	5,686,478	2,615	5%	5,683,863	4,774	11,339	123,085	236,242	375,440	6,061,918
Worcester	14,539,962	4,000	643	14,544,605	177,572	3%	14,367,033	236	4,491	110,614	205,867	321,208	14,865,813
TOTAL	650,839,650	1,415,910	345,925	652,601,485	17,463,162		635,138,323	133,612	741,547	9,207,583	12,001,589	22,084,331	674,685,816

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).
 Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.
 Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2015

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 (figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	Estimated County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,459,045	750	15,425	3,475,220	3,337	7%	3,471,883	17,757	6,121	121,573	192,779	338,230	3,813,450
Anne Arundel	76,200,000	150,000	799	76,350,799	7,329,127	2%	69,021,672	1,244	37,236	823,037	1,584,755	2,446,272	78,797,071
Baltimore City	31,000,000	38,750	211,139	31,249,889	1,419,128	4%	29,830,761	31,785	129,974	803,482	998,198	1,963,439	33,213,328
Baltimore	74,900,000	140,000	14,304	75,054,304	849,590	4%	74,204,714	10,096	105,413	1,104,850	1,631,063	2,851,422	77,905,726
Calvert	11,341,679	20,000	0	11,361,679	351	10%	11,361,328	0	87,141	738,821	108,189	934,151	12,295,830
Caroline	2,455,942	1,000	0	2,456,942	9,294	5%	2,447,648	0	4,741	52,319	54,689	111,749	2,568,691
Carroll	18,072,000	30,000	5,637	18,107,637	7,153	5%	18,100,484	6,856	12,617	232,432	247,839	499,744	18,607,381
Cecil	9,284,673	10,000	6,161	9,300,834	27,077	8%	9,273,757	5,162	14,607	147,100	238,569	405,438	9,706,272
Charles	15,700,100	58,750	1,263	15,760,113	2,440	7%	15,757,673	2,730	17,422	302,376	603,546	926,074	16,686,187
Dorchester	2,725,413	1,000	0	2,726,413	17,190	5%	2,709,223	0	2,159	91,770	0	93,929	2,820,342
Frederick	25,626,066	60,000	10,800	25,696,866	23,262	5%	25,673,604	0	23,560	266,932	0	290,492	25,987,358
Garrett	4,256,299	3,400	971	4,260,670	14,901	5%	4,245,769	8,348	34,449	65,398	88,505	196,700	4,457,370
Harford	25,400,000	50,000	2,313	25,452,313	4,737	5%	25,447,576	2,429	32,103	453,507	578,428	1,066,467	26,518,780
Howard	43,530,000	125,000	16,007	43,671,007	362,560	5%	43,308,447	6,837	25,553	528,679	889,995	1,451,064	45,122,071
Kent	2,916,402	2,000	0	2,918,402	45,693	5%	2,872,709	0	1,819	34,246	0	36,065	2,954,467
Montgomery	170,074,728	450,000	10,946	170,535,674	69,927	10%	170,465,747	6,406	97,828	1,344,476	2,339,244	3,787,954	174,323,628
Prince George's	74,242,000	225,000	7,499	74,474,499	1,527,969	2%	72,946,530	9,044	56,058	1,317,669	1,373,834	2,756,605	77,231,104
Queen Anne's	7,754,000	12,500	0	7,766,500	53,887	5%	7,712,613	0	3,931	58,008	0	61,939	7,828,439
St. Mary's	11,600,000	37,500	0	11,637,500	97,108	5%	11,540,392	0	4,306	96,457	167,988	268,751	11,906,251
Somerset	1,420,964	2,000	6,124	1,429,088	391	10%	1,428,697	5,045	1,028	30,785	32,534	69,392	1,498,480
Talbot	7,994,111	3,635	0	7,997,746	1,230,761	0%	6,766,985	0	3,133	51,299	0	54,432	8,052,178
Washington	11,780,819	14,000	32,289	11,827,108	8,199	5%	11,818,909	16,148	17,262	129,190	383,155	545,755	12,372,863
Wicomico	5,783,000	4,500	7,058	5,794,558	1,422	5%	5,793,136	4,822	11,226	120,623	222,067	358,738	6,153,296
Worcester	14,900,000	5,000	650	14,905,650	105,794	3%	14,799,856	239	4,446	108,401	207,926	321,012	15,226,662
TOTAL	652,417,241	1,444,785	349,385	654,211,411	13,211,299		641,000,112	134,948	734,133	9,023,430	11,943,300	21,835,811	676,047,222

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

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County	Real Property Full Year	Real Property Half-Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Loss Due to Homestead Tax Credit	State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
Allegany	3,563,633	1,709	15,121	3,580,463	6,703	10%	3,573,760	6,245
Anne Arundel	73,844,909	249,984	783	74,095,676	69,318	10%	74,026,358	37,992
Baltimore City	32,909,269	99,904	206,979	33,216,152	572,116	10%	32,644,036	132,613
Baltimore	75,465,619	114,784	14,022	75,594,425	27,277	10%	75,567,148	107,553
Calvert	11,312,961	21,222	0	11,334,183	5,277	10%	11,328,906	88,910
Caroline	2,550,358	2,062	0	2,552,420	4,484	10%	2,547,936	4,837
Carroll	17,963,799	33,020	5,526	18,002,345	2,979	10%	17,999,366	12,873
Cecil	9,279,530	23,930	6,040	9,309,500	1,940	10%	9,307,560	14,904
Charles	15,345,289	48,152	1,238	15,394,679	4,120	10%	15,390,559	17,776
Dorchester	2,860,300	1,191	0	2,861,491	4,836	10%	2,856,655	2,203
Frederick	25,368,770	84,492	10,587	25,463,849	11,416	10%	25,452,433	24,038
Garrett	4,617,402	5,825	952	4,624,179	8,133	10%	4,616,046	35,148
Harford	25,563,698	49,319	2,267	25,615,284	2,784	10%	25,612,500	32,755
Howard	42,534,405	159,292	15,692	42,709,389	4,387	10%	42,705,002	26,072
Kent	2,974,897	2,959	0	2,977,856	16,021	10%	2,961,835	1,856
Montgomery	160,520,364	395,771	10,730	160,926,865	121,715	10%	160,805,150	99,814
Prince George's	72,811,679	287,228	7,351	73,106,258	18,486	10%	73,087,772	57,196
Queen Anne's	7,625,624	16,952	0	7,642,576	8,785	10%	7,633,791	4,011
St. Mary's	11,777,158	29,815	0	11,806,973	21,422	10%	11,785,551	4,393
Somerset	1,410,113	2,521	6,003	1,418,637	3,686	10%	1,414,951	1,049
Talbot	8,784,142	9,414	0	8,793,556	13,663	10%	8,779,893	3,197
Washington	11,884,941	24,032	31,653	11,940,626	4,066	10%	11,936,560	17,612
Wicomico	5,823,382	5,139	6,919	5,835,440	2,466	10%	5,832,974	11,454
Worcester	14,521,647	8,645	637	14,530,929	9,337	10%	14,521,592	4,536
TOTAL	641,313,889	1,677,355	342,500	643,333,744	945,417		642,388,327	749,037

Full year column includes new construction added for the full year (July 1).
 New construction is property added for partial year levy (January 1).
 Utility operating real property is taxed at a different rate than other real property.

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Allegany	3,557,356	750	15,272	3,573,378	2,812	10%	3,570,566	6,183
Anne Arundel	75,837,917	150,000	791	75,988,708	38,089	10%	75,950,619	37,612
Baltimore City	34,998,592	25,000	209,049	35,232,641	280,584	10%	34,952,057	131,287
Baltimore	75,410,470	87,500	14,162	75,512,132	17,346	10%	75,494,786	106,477
Calvert	11,305,049	20,000	0	11,325,049	1,535	10%	11,323,514	88,021
Caroline	2,502,158	1,000	0	2,503,158	1,922	10%	2,501,236	4,789
Carroll	17,893,720	30,000	5,581	17,929,301	1,152	10%	17,928,149	12,744
Cecil	9,283,677	10,000	6,100	9,299,777	10,300	10%	9,289,477	14,755
Charles	15,375,828	40,000	1,250	15,417,078	1,238	10%	15,415,840	17,598
Dorchester	2,813,112	1,000	0	2,814,112	4,115	10%	2,809,997	2,181
Frederick	25,841,742	60,000	10,693	25,912,435	4,394	10%	25,908,041	23,798
Garrett	4,259,420	4,025	962	4,264,407	3,219	10%	4,261,188	34,797
Harford	25,764,827	50,000	2,290	25,817,117	1,489	10%	25,815,628	32,427
Howard	43,677,711	87,500	15,849	43,781,060	7,266	10%	43,773,794	25,811
Kent	2,909,055	2,000	0	2,911,055	7,196	10%	2,903,859	1,837
Montgomery	165,210,222	300,000	10,837	165,521,059	91,366	10%	165,429,693	98,816
Prince George's	74,021,173	150,000	7,425	74,178,598	13,726	10%	74,164,872	56,624
Queen Anne's	7,573,745	12,500	0	7,586,245	3,639	10%	7,582,606	3,971
St. Mary's	11,834,293	37,500	0	11,871,793	8,007	10%	11,863,786	4,349
Somerset	1,354,330	1,500	6,063	1,361,893	1,193	10%	1,360,700	1,039
Talbot	8,459,087	3,635	0	8,462,722	4,363	10%	8,458,359	3,165
Washington	11,834,464	12,500	31,970	11,878,934	1,194	10%	11,877,740	17,436
Wicomico	5,676,490	3,000	6,988	5,686,478	1,014	10%	5,685,464	11,339
Worcester	14,539,962	4,000	643	14,544,605	3,816	10%	14,540,789	4,491
TOTAL	651,934,400	1,093,410	345,925	653,373,735	510,975		652,862,760	741,547

Full year column includes new construction added for the full year (July 1).

New construction is property added for partial year levy (January 1).

Utility operating real property is taxed at a different rate than other real property.

The Estimated Taxable Assessable Base at the State Level For the tax year beginning July 1, 2015

Base Estimate Date: March 31, 2014

(figures expressed in thousands)

County	Real Property Full Year	Real Property Half-Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Loss Due to Homestead Tax Credit	Assumed State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
Allegany	3,482,544	750	15,425	3,498,719	1,180	10%	3,497,539	6,121
Anne Arundel	76,300,000	150,000	799	76,450,799	20,929	10%	76,429,870	37,236
Baltimore City	31,245,000	25,000	211,139	31,481,139	137,607	10%	31,343,532	129,974
Baltimore	75,053,370	87,500	14,304	75,155,174	11,031	10%	75,144,143	105,413
Calvert	11,340,405	20,000	0	11,360,405	447	10%	11,359,958	87,141
Caroline	2,456,942	1,000	0	2,457,942	824	10%	2,457,118	4,741
Carroll	18,072,000	30,000	5,637	18,107,637	445	10%	18,107,192	12,617
Cecil	9,289,588	10,000	6,161	9,305,749	54,686	10%	9,251,063	14,607
Charles	15,700,000	40,000	1,263	15,741,263	372	10%	15,740,891	17,422
Dorchester	2,725,413	1,000	0	2,726,413	3,501	10%	2,722,912	2,159
Frederick	25,632,070	60,000	10,800	25,702,870	1,691	10%	25,701,179	23,560
Garrett	4,256,299	3,400	971	4,260,670	1,274	10%	4,259,396	34,449
Harford	25,500,000	50,000	2,313	25,552,313	796	10%	25,551,517	32,103
Howard	43,500,000	87,500	16,007	43,603,507	12,034	10%	43,591,473	25,553
Kent	2,916,429	2,000	0	2,918,429	3,232	10%	2,915,197	1,819
Montgomery	170,074,728	325,000	10,946	170,410,674	68,584	10%	170,342,090	97,828
Prince George's	74,243,000	150,000	7,499	74,400,499	10,192	10%	74,390,307	56,058
Queen Anne's	7,766,000	12,500	0	7,778,500	1,507	10%	7,776,993	3,931
St. Mary's	11,625,000	37,500	0	11,662,500	2,993	10%	11,659,507	4,306
Somerset	1,420,725	2,000	6,124	1,428,849	386	10%	1,428,463	1,028
Talbot	7,994,111	3,635	0	7,997,746	1,393	10%	7,996,353	3,133
Washington	11,802,906	14,000	32,289	11,849,195	351	10%	11,848,844	17,262
Wicomico	5,783,000	4,500	7,058	5,794,558	417	10%	5,794,141	11,226
Worcester	14,900,000	5,000	650	14,905,650	1,560	10%	14,904,090	4,446
TOTAL	653,079,530	1,122,285	349,385	654,551,200	337,433		654,213,767	734,133

Full year column includes new construction added for the full year (July 1).
 New construction is property added for partial year levy (January 1).
 Utility operating real property is taxed at a different rate than other real property.